



PROVIDING REASONABLE ACCOMMODATIONS FOR TAXPAYERS

CIVIL RIGHTS DIVISION ADVISORY # 14-06

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This fact sheet is provided, in consultation with the Civil Rights Division, as guidance for VITA/TCE programs

Recipients (Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE) and Low Income Tax Clinic (LITC) programs) of federal financial assistance (including but not limited to grants, equipment, software, training, etc.) are required to provide reasonable accommodations for persons with disabilities based on Section 504 of the Rehabilitation Act of 1973 as amended. Section 504 prohibits discrimination based on disability and applies to all VITA/TCE/LITC programs or activities.

Interactive Process with Taxpayers

Generally, a taxpayer with a disability will provide the reason he or she needs an accommodation and may request a specific accommodation. Site staff/volunteers should consider the taxpayer's requested accommodation, but as long as an effective alternative accommodation is provided, it is not mandatory that the specific accommodation requested be provided. The goal is to provide the individual with a disability equal access to VITA/TCE/LITC programs and activities.

A taxpayer with a disability is not required to disclose their specific disability or medical condition. There is no requirement to use a specific term such as "reasonable accommodation" when asking for assistance. In many instances, the need for an accommodation will be obvious due to the nature of the disability. Generally, site personnel should not request medical documentation from taxpayers. In rare circumstances, where the disability is not obvious, medical documentation may be requested to assist in determining whether an accommodation is required.

Reasonable accommodations will vary based on each taxpayer's disability-based needs and should be addressed on a case-by-case basis. Keep in mind that even though taxpayers may have similar disabilities, the accommodation needs may be different. Open and interactive communication with the taxpayer is the key to successful accommodations.

Summary of reasonable accommodation interactive process:

- Communicate with the taxpayer to assess the need for a reasonable accommodation
- Determine an effective accommodation
- Provide the accommodation in a timely manner, using staff, community or other available state or local resources

Examples of reasonable accommodations include:

- Sign language interpreter
- TTY/TDD
- Braille materials
- Large print materials with high contrast
- Verbally reading materials to taxpayers
- Exterior building accessibility (e.g. reserved parking, curb cuts, doors walkways, signage at entrances)
- Interior building accessibility (e.g. signage, elevators, restrooms, adequate space for wheelchairs and other mobility devices)

Additional Resources

[IRS.gov Accessibility](#) information

[Disability Etiquette Publication](#) by United Spinal Association

[Your Civil Rights are Protected](#) – IRS Civil Rights Division webpage with non-discrimination information, VITA/TCE/LITC accommodation requirements and where to send complaints of discrimination

This is general civil rights guidance provided by IRS SPEC on behalf of the IRS Civil Rights Division. For additional information, staff/volunteers should refer to specific supplemental guidance and /or procedures established by their respective VITA/TCE/LITC sites.